



# County of Santa Barbara BOARD OF SUPERVISORS

## Minute Order

April 5, 2022

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**Present:** 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

File Reference No. 22-00296

**RE:** HEARING - Consider recommendations regarding an appeal of the Treasurer-Tax Collector's Transient Occupancy Tax (TOT) audit final determination for Timothy Gault, as follows: (EST. TIME: 1 HR.)

- a) Conduct a hearing on the appeal of the final determination of TOT, Tourism Business Improvement District assessment (TBID), interest and penalties assessed by the Treasurer-Tax Collector on Timothy Gault in the amount of \$25,623.17;
- b) Uphold the Treasurer-Tax Collector's final determination and deny the appeal request for the reduction or waiver of TOT, TBID, interest and penalties;
- c) Adopt the findings proposed by the Treasurer-Tax Collector; and
- d) Determine that the above actions involve government funding mechanisms and/or fiscal activities and are not a project under the California Environmental Quality Act (CEQA), pursuant to Section 15378(b)(4) of the CEQA Guidelines.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

*HEARING TIME: 10:54 AM - 11:44 AM (50 MIN.)*

**Received and filed staff presentation and conducted a public hearing.**

**A motion was made by Supervisor Hart, seconded by Supervisor Lavagnino, that this matter be acted on as follows:**

- a) Conducted hearing;
- b) Upheld the Treasurer-Tax Collector's determination and denied the appeal request by Timothy Gault for the reduction or waiver of TOT, TBID, interest, and penalties;
- c) Adopted the Treasurer-Tax Collectors findings; and
- d) Approved.

**The motion carried by the following vote:**

**Ayes:** 5 - Supervisor Williams, Supervisor Hart, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino